

FRANKLIN COUNTY, OHIO

Annual Financial Report



For the year ended December 31, 2003
Joseph W. Testa, Auditor

About the Cover

Bicentennial Boom, Columbus Celebrates Ohio Bicentennial, July, 2003

"Red, White and Boom," the giant fireworks show and street festival, attracts hundreds of thousands of Ohioans each year. In addition to the fireworks, the event featured parades and live music.

Bicentennial Barn

Painted in April 2001, this barn was the first of the 2001-painting season. Located in New Albany, the white, gable-roof barn dates back to the 1920s and was the 54th barn in Ohio to receive the Ohio Bicentennial logo.

Historical Landmark

Built in 1865 by Reverend Francis X. Specht, St. Mary Church and School were established to meet the needs of a growing German Catholic population on Columbus' South Side. Dedicated on Monday, June 12, 2000, this marker is part of the Longaberger Legacy Initiative.

Bicentennial Celebration

Independence Day bicentennial festivities in downtown Columbus featured the wagon train, children's activities and various other events. Six-year-old Erica Kruse dressed for the occasion and enjoyed playing with a toy from yesteryear on the Statehouse lawn.

Franklin County Government Center

The Government Center includes the Hall of Justice, Municipal Court Building, County Courthouse and Annex, Human Services Building, Heer Building, Juvenile Detention Center and two parking facilities. Overhead walkways connect several of the buildings, which are clustered at High and Mound Streets in downtown Columbus.

Bicentennial Wagon Train

The Bicentennial Wagon Train made its way through New Albany on July 4th. This legendary wagon train re-created the journey taken by early pioneers through the middle of the state, settling in Ohio and points west. The wagon train's journey through Ohio ran from June 21st to July 14th. Photo courtesy of the New Albany Chamber of Commerce

Benjamin Franklin Statue

Franklin County, named for the great statesman Benjamin Franklin, was among the first counties carved out of the new state of Ohio on April 30, 1803.

Bicentennial Bell

Ohio's 88th and final bicentennial bell was cast along the riverfront in the state capital. It is currently housed at the Franklin County Courthouse in downtown Columbus.

Bergstresser/Dietz Covered Bridge

Located on the south edge of Canal Winchester over Little Walnut Creek is the last covered bridge in Franklin County. This Partridge Truss bridge was constructed in 1887 by the Columbus Bridge Company.

Citizens of Franklin County:

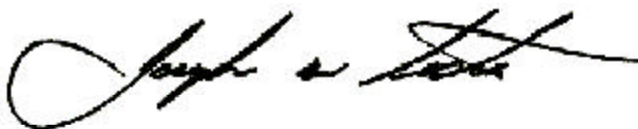
In today's busy world, we face a steady stream of facts, figures and statistics. Sorting through this information, deciding what is important to us, and then putting that information to good use can sometimes be a difficult task. As Franklin County's Chief Fiscal Officer, I remain committed to providing you with ready access to reliable information. This publication is intended to demonstrate governmental accountability to the citizens of Franklin County in a format that is readable and easy to understand.

The Franklin County Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2003, presents an overview of the County's finances and a description of its debt. The PAFR focuses on governmental activities, supported principally by taxes and inter-governmental revenues, and is not as detailed as our Comprehensive Annual Financial Report (CAFR). The CAFR contains full financial statements and note disclosures for all activities, funds and component units, prepared in accordance with generally accepted accounting principles (GAAP). The information presented in this PAFR has been derived from the 2003 and 2002 CAFRs, which were audited by the Ohio Auditor of State, with both receiving unqualified opinions. The schedules shown in the PAFR are different from the GAAP financial statements because accounting data has been summarized and combined, and business-type activities, component units, proprietary and fiduciary funds have been excluded.

I encourage you to visit our website at www.franklincountyauditor.com, where you will find a full version of the PAFR, CAFR and a wide array of county data, forms and applications. To obtain a copy of the CAFR on CD or in printed form, contact the Franklin County Auditor's Office, Fiscal Services Division at (614) 462-5910, or write us: 373 South High Street, 21st Floor, Columbus, Ohio 43215. You can also e-mail me or my staff with your comments concerning this report, or any other aspect of the operations of the County Auditor's Office.

I wish to commend the Fiscal Services staff for continuing the tradition of excellence in financial reporting, which has garnered Franklin County awards from the Government Finance Officers Association for both the CAFR and PAFR in recent years.

Sincerely,



Joseph W. Testa
Franklin County Auditor
E-mail: joe_testa@franklincountyohio.gov



The Government Finance Officers Association

of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Franklin County, Ohio, for its Popular Annual Financial Report for the fiscal year ended December 31, 2002. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Franklin County has received a Popular Award for the last eight consecutive years (fiscal years ended 1995-2002). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Franklin County's comprehensive annual financial report for the year ended 2002, from which information on pages 3, 4, 5, 6, 7 and 11 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Franklin County has received a Certificate of Achievement for the last 20 consecutive years (fiscal years ended 1983-2002). We believe our CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting our CAFR for the current year to the GFOA.

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

**FRANKLIN COUNTY,
OHIO**

**For the fiscal year ending
December 31, 2002**



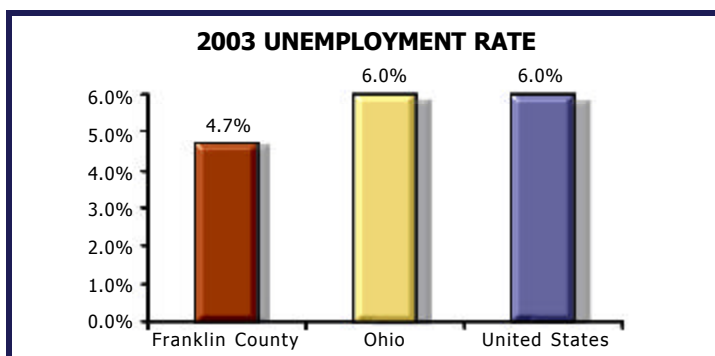
Edward H. Haggard
President
Jeffrey L. Esser
Executive Director

Economic Outlook & Benchmarks

The County is located in central Ohio, within 500 miles of half the nation's population. Columbus, the largest city in the County, serves as the state capital and the county seat, and is home to The Ohio State University. Central Ohio's economy is broad-based. The County's 25 largest employers represent government, education, retail trade, finance, health care, manufacturing and utilities organizations.



Although the diversity of business sectors helps the region weather the economic fluctuations experienced on a larger scale elsewhere, Central Ohio has experienced slower economic growth in the past two years. The County's average unemployment rate increased from 4.4% in 2002 to 4.7% in 2003. The County's unemployment rate, however, was still below the state and national averages.



A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on responses gathered by the 2000 census, almost 32% of those age 25 and older have completed four or more years of college, and another 54% have graduated from high school.

The total value of new construction was \$1.37 billion in 2003, with \$996 million in agricultural/residential and \$376 million in commercial/industrial construction. In comparison, 2002 total new construction was \$1.4 billion, with \$902 million in agricultural/residential and \$494 million in commercial/industrial. Overall, property continues to appreciate in value. The appraisal cycle is six years with an update performed at the mid-point. As a result of the 2002 triennial update, residential values increased an average of 12%, commercial properties increased an average of 7% and industrial properties increased by an average of 4% over 1999 figures. The full revaluation will be completed for tax year 2005.

COUNTY COMPARISONS

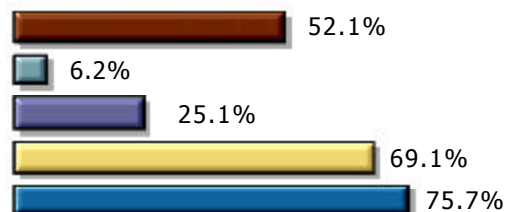
One way of evaluating a government's performance is to benchmark it against its peers. The following charts compare key ratios for five of Ohio's metropolitan counties. The data used for calculations were taken from each county's 2002 CAFR, focusing on governmental activities as reported in the government-wide statement of net assets and statement of activities.

2002 STATISTICS

COUNTY	COUNTY SEAT	POPULATION
Franklin	Columbus	1,101,225
Cuyahoga	Cleveland	1,379,049
Hamilton	Cincinnati	845,303
Montgomery	Dayton	554,470
Lucas	Toledo	453,506

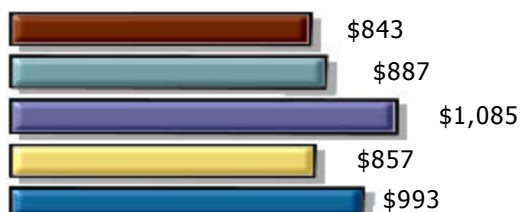
RESTRICTED AND UNRESTRICTED NET ASSETS AS A PERCENTAGE OF EXPENSES

This ratio illustrates each county's ability to support operations without considering operating revenue.



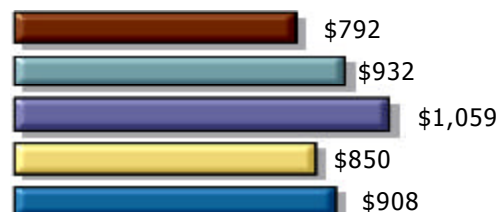
REVENUES PER CAPITA

This indicator is derived by dividing the county's population into total revenues of the governmental activities.



EXPENSES PER CAPITA

This indicator is derived by dividing the county's population into total expenses of the governmental activities.



County's Financial Position

The County's financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (**governmental activities**) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (**business-type activities**) and from certain organizations for which the County is financially accountable (**component units**). This report contains only information related to the County's governmental activities. Please refer to the County's 2003 CAFR for information on business-type activities and component units.

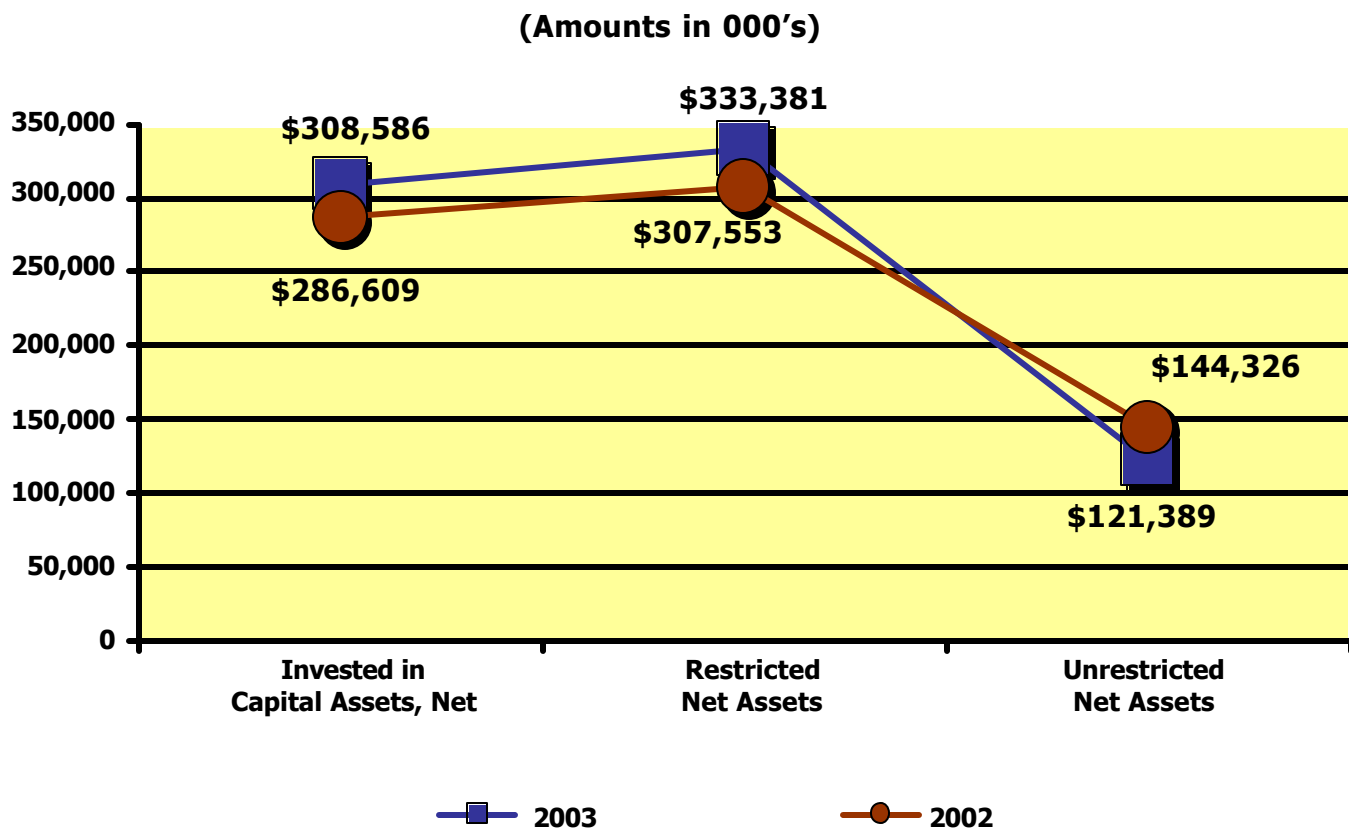
During 2003, it was determined that certain reclassifications and restatements needed to be made. The effects on amounts previously reported in 2002 are reflected to enhance comparability.

ASSETS provide financial benefits to the County. **Cash and investments** is comprised of cash, investments and demand deposits, whether held in the pool managed by the County Treasurer or in outside bank accounts. **Property taxes receivable** represents delinquent real and tangible personal property and public utility taxes outstanding as of the last settlement date (net of allowances for uncollectible amounts) and real property and public utility taxes that were measurable at year-end and for which there is an enforceable claim. **Capital assets** are land, buildings and improvements, roads, bridges, equipment and construction in progress, and are shown net of accumulated depreciation.

LIABILITIES place a financial burden on the County. **Unearned revenue** represents property taxes levied to finance 2004 operations, and grants received before eligibility requirements have been met. **Long-term debt** represents bonds and notes that are being repaid over a period of years. **Other long-term liabilities** include compensated absences, workers' compensation and capital leases.

Net Assets Governmental Activities (Amounts in 000's)		
	2003	(restated) 2002
Cash and investments	\$ 417,734	\$ 414,778
Property taxes receivable, net	312,563	287,571
Other assets	193,254	356,073
Capital assets, net	429,534	413,316
Total assets	<u>1,353,085</u>	<u>1,471,738</u>
Accounts payable and other liabilities	83,531	244,755
Unearned revenue	325,339	303,059
Long-term debt	138,630	146,510
Other long-term liabilities	42,229	38,926
Total liabilities	<u>589,729</u>	<u>733,250</u>
Invested in capital assets, net of related debt	308,586	286,609
Restricted	333,381	307,553
Unrestricted	121,389	144,326
Total net assets	<u>\$ 763,356</u>	<u>\$ 738,488</u>

Financial Analysis



NET ASSETS represent the difference between assets and liabilities. **Invested in capital assets, net of related debt**, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as **restricted** when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. **Unrestricted net assets** may be used to meet the County's ongoing obligations to citizens, employees and creditors.

When reviewed over time, net assets may serve as a useful indicator of the County's financial position. The County's assets exceeded its liabilities by \$763.4 million in governmental activities at the close of 2003. Compared with 2002, net assets increased by \$24.9 million or 3.4%.

Invested in capital assets, net of related debt A large portion of the net assets (\$308.6 million or 40.4%) reflects investment in capital assets less accumulated depreciation and any related outstanding debt used to acquire those assets. Although the investment in its capital assets is reported net of related debt, it should be noted that the money needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. See page 11 for more detailed information.

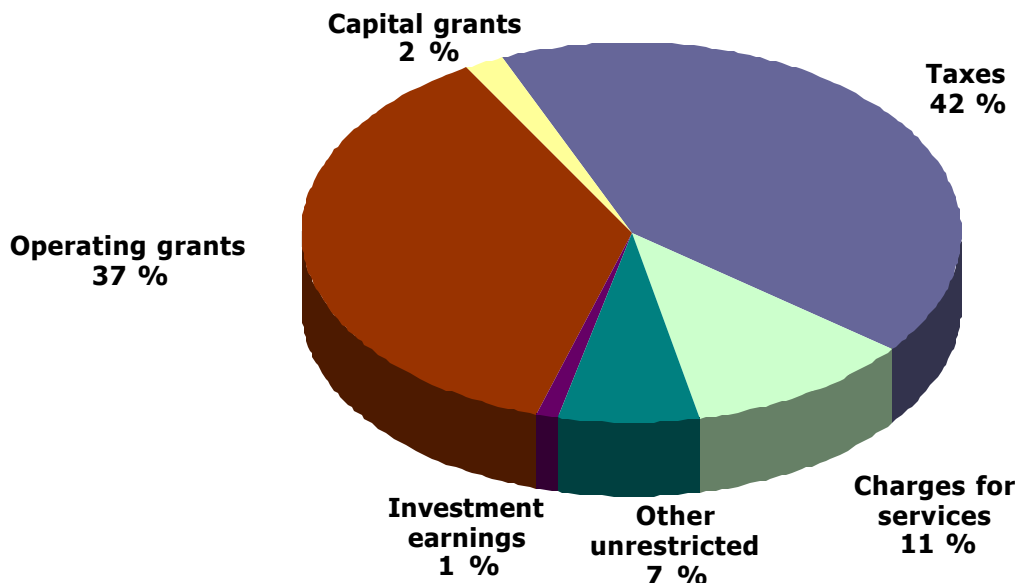
Restricted net assets An additional portion of the net assets (\$333.4 million or 43.7%) represents resources that are subject to external or legal restrictions on how they may be used. There was an increase of \$25.8 million in restricted net assets due primarily to an increase of \$15.2 million in tax revenues for the Board of MR&DD. 2003 was the first collection year for a 3.5-mill property tax levy approved by voters in 2002. Also, Job and Family Services used \$5.0 million in 2002 from one-time funding for contracts related to workforce development. The contracts were cancelled in 2003.

Unrestricted net assets The remaining balance of net assets (\$121.4 million or 15.9%) is unrestricted and may be used to meet the County's ongoing obligations.

Dollars In...

The revenues presented here are reported as governmental activities in the 2003 CAFR's government-wide statement of activities. Revenues typically are recorded when the underlying event occurs, regardless of when the money will be received. The County also receives revenue from non-exchange transactions, such as taxes and grants, in which the County receives value without directly giving equal value in return. Sales tax revenue is recognized in the year in which the taxable sale occurs. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants are recognized when all eligibility requirements have been satisfied. The table summarizes revenues by source, and shows the increases (decreases) in relation to the prior year.

Revenues - Governmental Activities \$923,092,000



(Amounts in 000's)			
REVENUES	2003 ACTUAL	\$ CHANGE FROM 2002	% CHANGE FROM 2002
Taxes	\$ 391,176	\$ 22,196	6.0 %
Operating grants	337,647	(24,927)	(7.0) %
Charges for services	99,933	6,672	7.2 %
Investment earnings	9,219	(16,219)	(63.8) %
Capital grants	18,875	7,984	73.3 %
Unrestricted grants and other revenue	66,242	3,844	6.2 %
	<u>\$ 923,092</u>	<u>\$ (450)</u>	(0.1) %

Operating grants are one of the largest types of revenue. The major recipients were the Board of MR&DD (\$41.6 million), Public Assistance (\$107.5 million), the Children Services Board (\$66.0 million) and the ADAMH Board (\$81.6 million). State funding cuts in 2003 resulted in a loss of more than \$10 million in grants for Public Assistance.

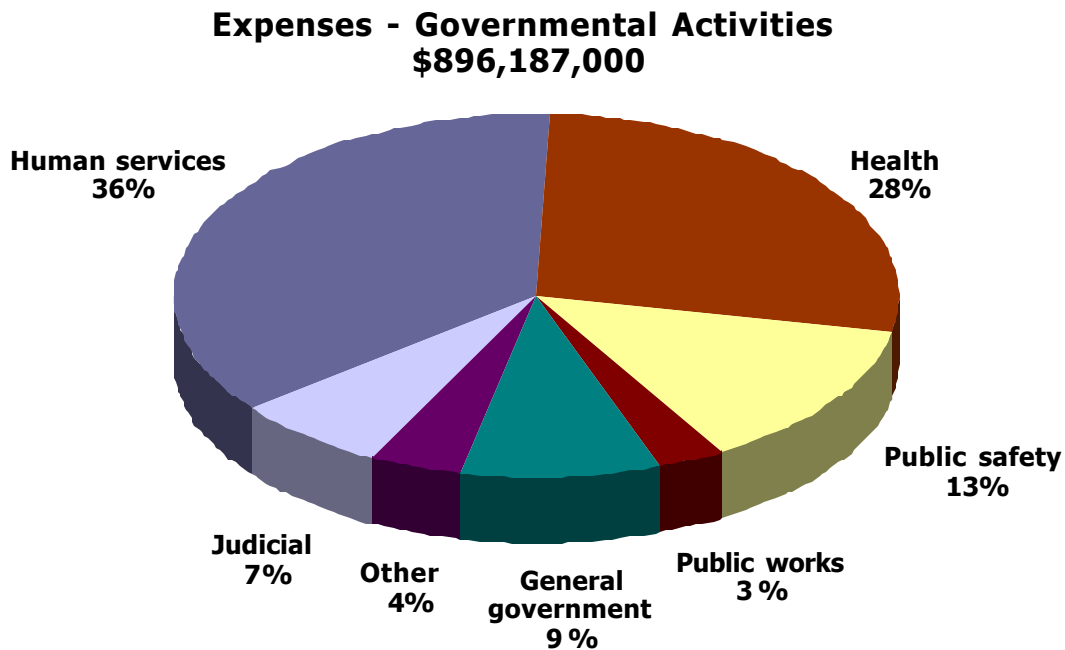
Please refer to the "Taxes" section on page 9 for information about **sales tax** and **property taxes**.

Capital grants increased by \$8.0 million because of funding from the state, the federal and other local governments for large projects including the Lane Avenue bridge (\$10.2 million), Morse Road (\$2.1 million) and Cleveland Avenue (\$3.7 million).

Investment earnings decreased \$16.2 million due to lower interest rates, and economic losses when the portfolio was marked to market rates.

Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart depicts expenses by function as a percent of total expenses for the year ended December 31, 2003. Those functions that individually represent less than three percent of total expenses have been combined as "Other". These include capital outlays, conservation and recreation, community development, debt service and intergovernmental grants. The table shows expenses by function, and the increases (decreases) in relation to prior year amounts.



(Amounts in 000's)			
EXPENSES	2003 ACTUAL	\$ CHANGE FROM 2002	% CHANGE FROM 2002
Human services	\$ 324,213	\$ 17,407	5.7 %
Health	249,319	(7,228)	(2.8) %
Public safety	114,442	4,690	4.3 %
General government	82,189	7,850	10.6 %
Judicial	63,359	1,616	2.6 %
Public works	27,066	5,322	24.5 %
Other	35,599	739	2.1 %
	<u>\$ 896,187</u>	<u>\$ 30,396</u>	3.5 %

Overall, expenses increased \$30.4 million (3.5%). This demonstrates the County's concerted efforts to contain costs during this economic downturn. Current year expenses were 97.1% of current year revenues. Although this percentage has risen compared with 93.8% in 2002, the revenue stream continues to be sufficient to cover the County's ongoing expenses.

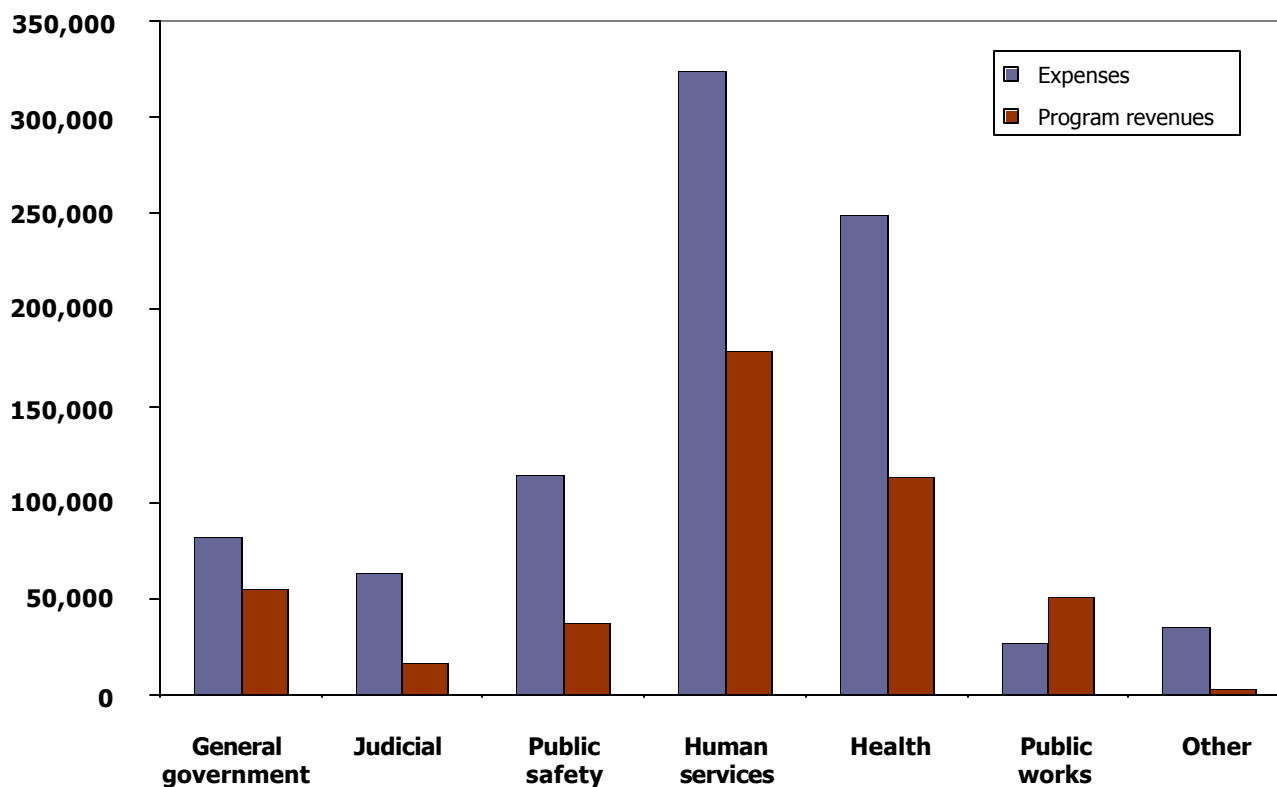
Expenses for the human services function increased by \$17.4 million (5.7%). The slower economy and higher unemployment resulted in more clients turning to the County's social services agencies for assistance.

Public works expenses increased by \$5.3 million (24.5%) because of bridge and road construction. See the "Long-term Activity" section on page 11 for additional information.

County Programs

The chart below presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All other revenues are considered general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

**Expenses and Program Revenues – Governmental Activities
(Amounts in 000's)**



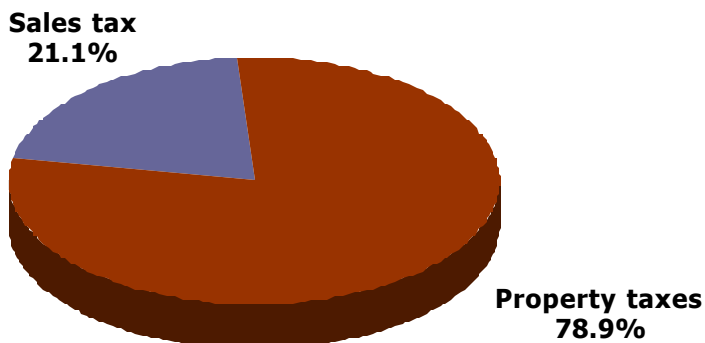
Operating and capital grants received from other governmental entities are often restricted to be used for specific purposes. During 2003, the County recorded \$337.6 million in operating grants and \$18.9 million in capital grants; combined, this is 38.6% of total governmental revenues. Direct charges to users of governmental services, another type of program revenue, made up \$99.9 million or 10.8% of total governmental revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

The general government function represents activities related to the governing body as well as activities that directly support other programs that serve the County's residents. In 2003, this represented 9.2% of the County's total governmental expenses. This was an increase of \$7.9 million from 2002.

The human services program, primarily the Children Services Board and Public Assistance, accounted for \$324.2 million or 36.2% of total governmental expenses. The next largest program was health, which includes the Board of Mental Retardation & Developmental Disabilities (MR&DD) and the Alcohol, Drug and Mental Health (ADAMH) Board, accounting for \$249.3 million or 27.2% of the total expenses for governmental activities.

Taxes

During 2003, the General Fund and County agencies received \$391.2 million in tax revenue. This pie chart shows the proportion derived from each kind of tax. Please note that there is no County income tax.



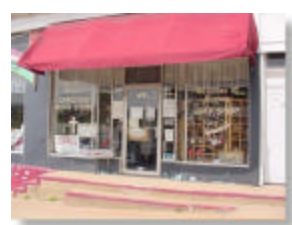
Real property, tangible personal property and public utility tax revenues account for \$308.4 million or 33.4% of total revenues for governmental activities. The major recipients of property tax revenues are the Board of MR&DD (\$129.5 million), the Children Services Board (\$75.6 million), the ADAMH Board (\$37.4 million) and the General Fund (\$38.3 million).

Another major component of general revenues is sales tax, which totaled \$82.7 million or 9.0% of total governmental revenues. During 2003, a sales tax of 5.75% (now 6.75%) was collected by the State on sales made in Franklin County. The tax is split as follows: 5.00% (now 6.00%) for the State of Ohio; 0.50% for the County's General Fund; and 0.25% for the Central Ohio Transit Authority (COTA). In 2003, sales taxes increased by \$3.3 million or 4.2% from 2002. This increase may reflect the beginning of a rebound in the local economy.

Real estate taxes help finance your school district, your city, village or township, your public library, your parks and zoo, and various County services. In the example below, if your home or business has an appraised value of \$100,000 located in the City of Columbus and the Columbus City School District, this is how the taxes were distributed in 2003.

REAL ESTATE TAXES ON A \$100,000 OWNER-OCCUPIED HOME OR A BUSINESS

City of Columbus / Columbus School District



TAX RECIPIENT	HOME	BUSINESS
Columbus City Schools	\$ 883.72	\$ 1,200.02
Board of MR&DD	165.75	191.40
Children Services	96.52	114.11
City of Columbus	96.17	98.91
ADAMH Board	46.42	57.38
County General Fund	45.03	46.31
Columbus Public Library	27.41	37.98
Office on Aging	22.91	25.23
Zoological Park	15.73	19.57
Metro Parks	15.14	17.62
Total	<u>\$ 1,414.80</u>	<u>\$ 1,808.53</u>

Major Initiatives



Effective January 1, 2003, the operations of The Columbus Municipal Airport Authority and Rickenbacker Port Authority were consolidated into a new entity, The Columbus Regional Airport Authority (CRAA). In 2001, the County and the City had formed a committee to explore the possibility of creating a single regional authority. The committee concluded that there appeared to be potential for achieving cost savings, operational efficiencies and other intangible synergies by creating a single regional airport authority. The CRAA is a joint venture of the County and the City of Columbus. The County has agreed to contribute approximately \$4.3 million per year for 10 years to facilitate the consolidated operations.

Franklin County Children Services moved into a new office building in July 2003. The building in the West Edge business complex houses various administrative departments as well as training, adoption and recruitment. The building is leased under a 10-year agreement from Columbus Urban Growth, a non-profit real estate development corporation. The lease terms are payments totaling \$1,028,000 annually, with an option to purchase the building for \$12 million at the conclusion of the lease period.

As the Data Center approached the end of its lease agreement with IBM for the enterprise server, the Mainframe Migration Plan was developed. By July 31, 2003, all programs, other than those used by the Clerk of Courts' Office, had been migrated off the mainframe and onto other platforms that have lower maintenance costs, such as the AS400. The cost of maintaining the mainframe is approximately \$66,000 per month.

The Water Quality Partnership addresses health concerns caused by raw or inadequately treated sewage entering streams and waterways, and affecting the drinking water. This program targets 13 unincorporated areas of Franklin County that have on-lot septic and aeration systems. Approximately 1,000 homes will be connected to central sewers over a two-to three-year time frame. The total project cost is estimated at \$10.9 million, to be paid for with County general revenues and grants obtained from the Ohio Public Works Commission.

State funding cuts dramatically impacted the Department of Job and Family Services. Since July 2002, JFS has lost over \$10 million in state revenue, leading to significant reductions in service. At the same time, a worsening economy has resulted in a significant increase in demand for service. In 2003, seven new case management positions were funded to help the agency maintain its ability to help lower income families achieve economic self-sufficiency.



In November 2002, immediately following the final Ohio State home football game, the existing Lane Avenue Bridge was demolished. The new bridge opened on November 17, 2003, five months sooner than scheduled. The construction cost of \$15.6 million was paid from the Engineer's Motor Vehicle and Gasoline Tax Fund. The bridge supports six lanes of traffic and has 12 foot wide sidewalks on each side. The bridge design features a 200-foot-tall pier, with 10 cable strands that appear to radiate from the north and south sides of the pier. The bridge serves as a gateway between the Ohio State University's east and west campuses.

Long-term Activity

Capital assets The investment in capital assets, net of accumulated depreciation, for governmental activities at December 31, 2003, is shown below:



	(Amounts in 000's)	
	2003	(restated) 2002
Land	\$ 19,393	\$ 19,408
Buildings and improvements	220,542	227,352
Infrastructure	116,140	110,186
Machinery and equipment	23,835	24,719
Construction in progress	49,624	31,651
	<u>\$ 429,534</u>	<u>\$ 413,316</u>

During 2003, \$24.6 million was spent on bridge and road construction contributing to the increases in construction in progress and infrastructure. Of this amount, \$10.2 million was for the Lane Avenue bridge; \$3.7 million was spent on Cleveland Avenue; \$3.0 million on Trabue Road; and \$2.1 million on Morse Road.

Long-term debt Both Standard & Poor's Corporation and Moody's Investor Services, Inc. have given Franklin County a "triple-A" credit rating, the highest rating possible. The County is one of only a few in the nation to have this rating. The County is within all its legal debt limitations. All the County's debt is unvoted. As of December 31, 2003, the County's non-exempt debt was \$88.4 million. The County's limit for total voted and unvoted non-exempt debt was \$617.8 million, leaving a borrowing capacity of \$529.4 million. Unvoted, non-exempt debt is limited to 1% of total assessed property value. For 2003, that limit was \$247.7 million, leaving a borrowing capacity of \$159.3 million. The aggregate amount of the County's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. At year-end, the County's total net bonded debt amounted to 0.5% of the total assessed value of all property within the County.

In October 2003, the County refinanced \$62.7 million of bonds that had been used to pay for various construction projects over the past 20 years. The lower interest rate will save the County about \$788,000 a year in debt service.

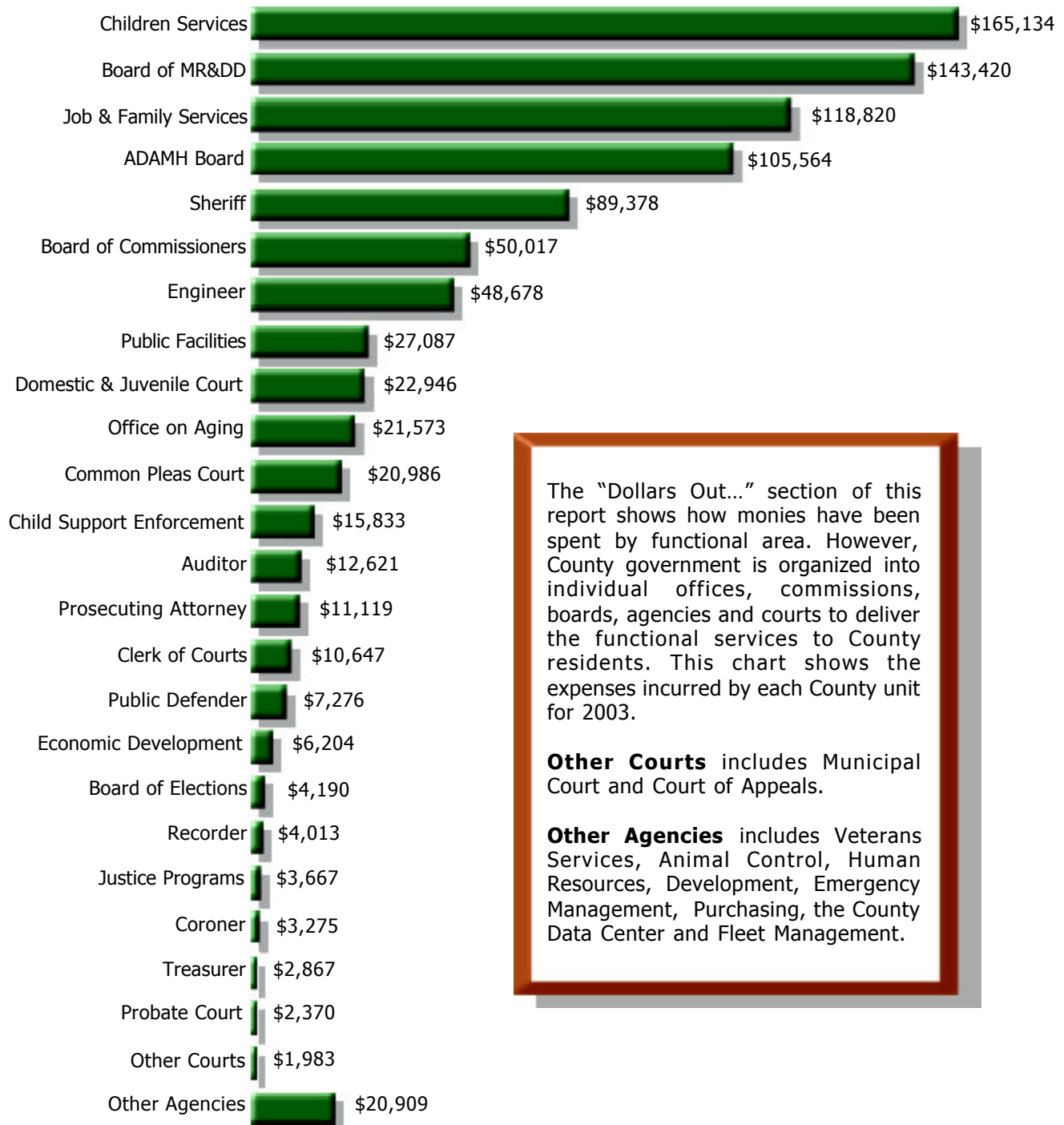
The table below shows the changes in long-term debt serviced by governmental activities.

	(Amounts in 000's)			
	(restated) Outstanding 12/31/02	Additions	Reductions	Outstanding 12/31/03
General obligation bonds and notes:				
Exhibition Hall Land	\$ 2,255	\$ -	\$ (2,255)	\$ -
Mental Health Building	280	-	(35)	245
Jail Renovation	6,050	-	(295)	5,755
Veterans Memorial Improvement	6,855	-	(330)	6,525
Series 1993 Refunding	99,265	-	(57,385)	41,880
Series 2003 Refunding	-	56,605	(44)	56,561
Voting Machine Acquisition notes	1,245	-	(1,245)	-
OPWC loans	4,105	513	(809)	3,809
	<u>120,055</u>	<u>57,118</u>	<u>(62,398)</u>	<u>114,775</u>
Bonds supported by lease revenues:				
Hall of Justice Addition	2,600	-	(860)	1,740
Maryhaven Facility	3,780	-	(170)	3,610
	<u>6,380</u>	<u>-</u>	<u>(1,030)</u>	<u>5,350</u>
Bonds serviced by others:				
Solid Waste Facility	16,795	-	(750)	16,045
Rickenbacker Port Authority	3,280	-	(820)	2,460
	<u>20,075</u>	<u>-</u>	<u>(1,570)</u>	<u>18,505</u>
	<u>\$146,510</u>	<u>\$ 57,118</u>	<u>\$(64,998)</u>	<u>\$138,630</u>

County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds as presented in the County's 2003 CAFR.

(Amounts in 000's)



The "Dollars Out..." section of this report shows how monies have been spent by functional area. However, County government is organized into individual offices, commissions, boards, agencies and courts to deliver the functional services to County residents. This chart shows the expenses incurred by each County unit for 2003.

Other Courts includes Municipal Court and Court of Appeals.

Other Agencies includes Veterans Services, Animal Control, Human Resources, Development, Emergency Management, Purchasing, the County Data Center and Fleet Management.

County Government Working For You

COUNTY AGENCIES, BOARDS, OFFICES

ADAMH Board	614/224-1057
Office on Aging	614/462-5230
Animal Control	614/462-4360
Auditor	614/462-7399
Board of Commissioners	614/462-3322
Board of Elections	614/462-3100
Child Support Enforcement	614/462-3275
Children Services	614/275-2571
Clerk of Courts	614/462-3600
Community Development	614/462-5631
Coroner	614/462-5290
Data Center	614/462-3208
Development Department	614/462-3094
Emergency Management	614/469-9700
Engineer	614/462-3030
Fleet Management	614/462-3412
Human Resources	614/462-6224
Job & Family Services	614/462-3322
Justice Programs	614/462-5577
Board of MR&DD	614/475-6440
Prosecuting Attorney	614/462-3555
Public Defender	614/462-3194
Public Facilities	614/462-3800
Purchasing	614/462-3750
Recorder	614/462-3930
Sanitary Engineer	614/462-3940
Sheriff	614/462-3360
Treasurer	614/462-3053
Veterans Service Commission	614/462-2500

ELECTED OFFICIALS

(as of December 31, 2003)

Auditor	Joseph W. Testa
Board of Commissioners	Mary Jo Kilroy Arlene Shoemaker Dewey R. Stokes
Clerk of Courts	John O'Grady
Coroner	Bradley J. Lewis, M.D.
Engineer	Dean C. Ringle, P.E., P.S.
Prosecuting Attorney	Ron O'Brien
Recorder	Robert G. Montgomery
Sheriff	Jim Karnes
Treasurer	Richard Cordray
Court of Appeals Tenth District 614/462-3580	Donna Bowman Susan Brown Peggy Bryant William A. Klatt Cynthia C. Lazarus Charles R. Petree Lisa L. Sadler Michael H. Watson
Common Pleas Court General Division 614/462-3452	John F. Bender John P. Bessey Jennifer L. Brunner David E. Cain John A. Connor Dale A. Crawford David W. Fais Daniel T. Hogan David L. Johnson Patrick M. McGrath Nodine Miller Deborah P. O'Neill Beverly Y. Pfeiffer Guy L. Reece II Richard S. Sheward Alan C. Travis
Common Pleas Court Domestic Relations/ Juvenile Division 614/462-4386	Kay Lias Dana S. Prieis Jim Mason Carole Squire Kim A. Browne
Common Pleas Court Probate Division 614/462-3894	Lawrence A. Belskis



Joseph W. Testa
Franklin County Auditor
373 South High Street - 21st Floor
Columbus, Ohio 43215-6310
614.462.7399
www.franklincountyauditor.com